IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

GSTR No.7 of 1992
Date of decision:17.10.2006

M/s. Sat Pal and Sons, Jalandhar

....Petitioner

versus

The Punjab State

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: None for the petitioner.
Ms. Urvashi Dhugga, AAG, Punjab.

JUDGMENT:

Following question of law has been referred for opinion of this Court by the Sales Tax Tribunal, Punjab arising out of its order dated 29.9.1989 in Revision No.17 of 1988-89 for the assessment year 1984-85:-

> "Whether in the facts and circumstances of the case the word "pesticides" as used in the notification dated 10.8.1972 includes insecticides, fungicides and weedicides as well?"

During assessment of sales tax liability for the assessment year 1984-85, turnover of pesticides was assessed at concessional rate of 2% instead of general rate of 7%. The Assistant Excise and Taxation Commissioner(I) initiated revisional proceedings and directed that rate of 7% be applied to the pesticides. This view was upheld by the Tribunal, rejecting the contention of the assessee that pesticides did not include insecticides etc. at which concessional rate is applicable.

When the case was called up for hearing, none appeared for the assessee. In absence of any assistance from the assessee, it will not be

appropriate to adjudicate upon the question referred.

Accordingly, the reference is returned unanswered.

(Adarsh Kumar Goel)
Judge

October 17, 2006
'gs'

(Rajesh Bindal)
Judge